

CENLA AREA AGENCY ON AGING
FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2002

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
 <u>GENERAL PURPOSE FINANCIAL STATEMENTS:</u>	
Combined Balance Sheet - All Fund Types and Account Groups	3
Combined Statement of Revenues, Expenditures, and Changes in Fund Balances - All Governmental Fund Types	4
Combined Statement of Revenue, Expenditures, and Changes in Fund Balances - Budget (GAAP Basis) and Actual - All Governmental Fund Types	5
Notes to Financial Statements	6-12
 <u>REPORTS AND SCHEDULES REQUIRED BY GOVERNMENT AUDITING STANDARDS & OMB CIRCULAR A-133:</u>	
Independent Auditors' Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of General Purpose Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-14
Independent Auditors' Report on Compliance With Requirements Applicable To Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133	15-16
Schedule of Findings and Questioned Cost	17
 <u>SUPPLEMENTAL INFORMATION:</u>	
Management's Corrective Action Plan	18
Schedule of Prior Year Findings and Questioned Cost	19
Combining Statement of Revenue, Expenditures and Changes in Fund Balance- Special Revenue Funds	20
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title III, Part B - Ombudsman	21
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title III, Part C – Area Agency Administration	22
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIB - Support Services	23
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIC-1	24
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIC-2	25
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Senior Center	26
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - USDA - Cash in Lieu of Commodities	27
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIID	28
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Title IIIE	29

TABLE OF CONTENTS

	<u>Page</u>
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Sub-Recipient Audit Fund	30
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Supplemental Senior Center	31
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - Senior Wellness Fund	32
Statement of Revenue and Expenditures Budget (GAAP Basis) and Actual - N4A Medicare Choice Initiative	33
Statement of Changes in General Fixed Assets.....	34
Schedule of Priority Services – Title III, Part B – Grants for Supportive Services.....	35
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS.....	36

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September 6, 2002

Independent Auditors' Report

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the accompanying general purpose financial statements of the Cenla Area Agency on Aging as of and for the year ended June 30, 2002, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in the *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cenla Area Agency on Aging, as of June 30, 2002, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated September 6, 2002, on our consideration of Cenla Area Agency on Aging's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

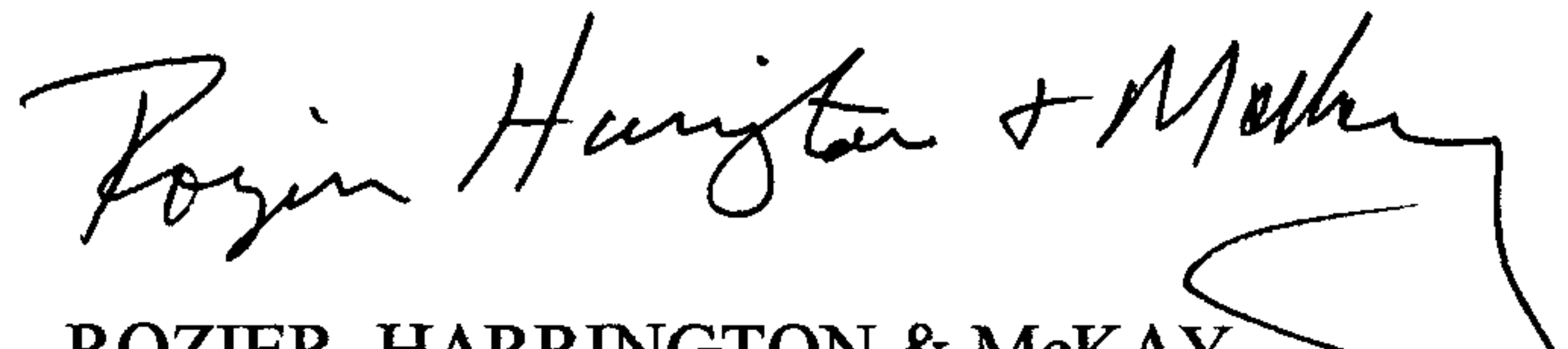
Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget

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Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The combining and individual fund financial statements and schedules listed as supplemental information in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Cenla Area Agency on Aging. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.


ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Combined Balance Sheet

All fund types and account groups

June 30, 2002

	Governmental Funds		Account Groups			Total (Memorandum Only)
	General	Special Revenue	General Fixed Assets	Long-term Debt		
<u>Assets:</u>						
Cash and cash equivalents	\$ 436,470	\$ -	\$ -	\$ -	\$ -	\$ 436,470
Accounts receivable	738	37,481	-	-	-	38,219
Interfund receivable	-	358,884	-	-	-	358,884
Other assets	2,976	-	-	-	-	2,976
General fixed assets	-	-	186,753	-	-	186,753
<u>Other Debits:</u>						
Amount to be provided for retirement of general long-term debt	-	-	-	131,676	-	131,676
Total assets	\$ 440,184	\$ 396,365	\$ 186,753	\$ 131,676	\$ -	\$ 1,154,978
<u>Liabilities and fund equity</u>						
<u>Liabilities:</u>						
Accounts and other payables	\$ 2,295	\$ 252,487	\$ -	\$ -	\$ -	\$ 254,782
Interfund payables	358,884	-	-	-	-	358,884
Notes Payable	-	-	-	117,657	-	117,657
Compensated absences payable	-	-	-	14,019	-	14,019
Total liabilities	361,179	252,487	-	131,676	-	745,342
<u>Fund equity:</u>						
Investment in general fixed assets	-	-	186,753	-	-	186,753
Fund balance (deficit)	79,005	143,878	-	-	-	222,883
Total fund equity	79,005	143,878	186,753	-	-	409,636
Total liabilities and fund equity	\$ 440,184	\$ 396,365	\$ 186,753	\$ 131,676	\$ -	\$ 1,154,978

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
All Governmental Fund Types
For the year ended June 30, 2002

	<u>General</u>	<u>Special Revenue</u>	<u>Total (Memorandum Only)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of Elderly Affairs	\$ -	\$ 2,711,032	\$ 2,711,032
Interest income	7,927	-	7,927
Miscellaneous	13,769	30,856	44,625
	<u>21,696</u>	<u>2,741,888</u>	<u>2,763,584</u>
Total revenues			
<u>Expenditures:</u>			
Current:			
Salaries	1,873	161,539	163,412
Fringe benefits	385	30,612	30,997
Travel	99	23,810	23,909
Operating services	2,388	118,909	121,297
Operating supplies	594	3,885	4,479
Miscellaneous	803	-	803
Grants to sub-recipients	-	2,416,803	2,416,803
	<u>6,142</u>	<u>2,755,558</u>	<u>2,761,700</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>15,554</u>	<u>(13,670)</u>	<u>1,884</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	5,502	303,916	309,418
Operating transfers out	(3,367)	(306,051)	(309,418)
	<u>2,135</u>	<u>(2,135)</u>	<u>-</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>17,689</u>	<u>(15,805)</u>	<u>1,884</u>
Beginning fund balance (deficit)	<u>61,316</u>	<u>159,683</u>	<u>220,999</u>
Ending fund balance (deficit)	<u>\$ 79,005</u>	<u>\$ 143,878</u>	<u>\$ 222,883</u>

The accompanying notes are an integral part of the financial statements

CENLA AREA AGENCY ON AGING
Combined Statement of Revenues, Expenditures and Changes in Fund Balance
Budget (GAAP Basis) and Actual
All Governmental Fund Types
For the year ended June 30, 2002

	General Fund		Special Revenue Funds		Total (Memorandum Only)	
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:						
Intergovernmental - Governor's Office of Elderly Affairs	\$ -	\$ -	\$ -	\$ 2,684,308	\$ 2,711,032	\$ 26,724
Interest income	8,000	7,927	(73)	8,000	7,927	(73)
Miscellaneous	13,700	13,769	69	45,100	44,625	(475)
Total revenues	21,700	21,696	(4)	2,737,408	2,763,584	26,176
Expenditures:						
Current	3,883	6,142	(2,259)	361,556	344,897	16,659
Grants to subrecipients	-	-	-	2,399,716	2,416,803	(17,087)
Total expenditures	3,883	6,142	(2,259)	2,761,272	2,761,700	(428)
Excess (deficiency) of revenues over expenditures	17,817	15,554	(2,263)	(23,864)	1,884	25,748
Other financing sources (uses):						
Operating transfers in	-	5,502	5,502	284,228	309,418	25,190
Operating transfers out	(766)	(3,367)	(2,601)	(284,228)	(309,418)	(25,190)
Total other financing sources (uses)	(766)	2,135	2,901	-	-	-
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	17,051	17,689	638	(23,864)	1,884	25,748
Beginning fund balance (deficit)	61,316	61,316	-	220,999	220,999	-
Ending fund balance (deficit)	\$ 78,367	\$ 79,005	\$ 638	\$ 197,135	\$ 222,883	\$ 25,748

The accompanying notes are an integral part of the financial statements.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

NOTE 1 - ORGANIZATION AND BASIS OF PRESENTATION

Cenla Area Agency on Aging (the Agency) is a non-profit quasi-public organization incorporated under the laws of the State of Louisiana on May 15, 1992. The Agency began operating as an Area Agency on Aging on July 1, 1993.

Cenla Area Agency on Aging qualifies as a tax-exempt organization under Section 501(c)(3) of the U.S. Internal Revenue Code and comparable Louisiana law and, accordingly, is not subject to federal or state income tax.

As required by the Governor's Office on Elderly Affairs, the financial statements of the Agency have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. These financial statements have also incorporated any applicable requirements set forth by Audits of State and Local Governmental Units, the industry audit guide issued by the American Institute of Certified Public Accountants; Subsection VI - Annual Financial Reporting, accounting manual for Governor's Office of Elderly Affairs contractors; and the Louisiana Governmental Audit Guide.

The primary function of the Cenla Area Agency on Aging is to improve the quality of life for the elderly and to provide services to the elderly as well as coordinate and monitor the services of other local agencies serving aging people. Services provided include providing meals, nutritional education, information and referral services, legal assistance, homemaker services, operating senior centers, and transportation. A Board of Directors, consisting of 14 voluntary members who serve three-year terms, governs the Agency.

The more significant of the Agency's accounting policies are described below.

FINANCIAL REPORTING ENTITY

Based on criteria established by generally accepted accounting principles, the Agency is a special purpose unit of local government that is treated as a separate entity for financial reporting purposes. The financial reporting entity consists of (a) the primary government (the Agency), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

- a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Based upon application of the these criteria, there were no potential component units and all of the Agency's activities were included in the primary government reporting entity.

FUND ACCOUNTING

The Agency uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Governmental funds are used to account for all or most of the Agency's general activities, including the collection and disbursement of restricted moneys (special revenue funds). The Cenla Area Agency on Aging has two types of funds included in this category.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the operating fund of the Agency and includes all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - The Special Revenue Funds are used to account for the proceeds of specific revenue sources restricted to expenditures for specified purposes.

The following are the funds which comprise the Agency's Special Revenue Funds: Title III-B Ombudsman Fund, Title III-C Area Agency Administration Fund, Title III-B Supportive Services Fund, Title III C-1 Congregate Meals Fund, Title III C-2 Home Delivered Meals Fund, Senior Center Fund, U.S.D.A. Fund, Title III-F Frail and Elderly Assistance Fund, Audits Fund, Supplemental Senior Center Fund, and Senior Wellness.

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

ACCOUNT GROUPS

General Fixed Assets - Fixed assets used in the governmental fund type operations are accounted for in the General Fixed Assets Account Group, and are recorded as expenditures in the Governmental Funds when purchased. No depreciation has been provided on general fixed assets. All fixed assets are stated at historical cost including interest. Any donated fixed assets are stated at their estimated fair value at the time donated.

General Long-Term Debt - Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group. The General Long-Term Debt Account Group shows only the measurement of financial position and is not involved with measurement of results of operations.

BASIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Intergovernmental grant revenues are recorded in governmental funds as revenues in the accounting period when they become susceptible to accrual, that is, measurable and available (modified accrual basis). Senior Center, Title III, C-1, C-2, D and E funds are received as a monthly allocation of the total grant in advance of the actual expenditures, but are not susceptible to accrual as revenue until the actual expenditures are made. U.S.D.A. program funds are earned and become susceptible to accrual based upon the number of units of service provided to program participants and are recorded as revenues at that time. Substantially all other revenues are recorded when received. Expenditures are recorded when the related fund liability is incurred. Transfers between funds which are not expected to be repaid, if any, are accounted for as other financing sources (uses).

BUDGETS AND BUDGETARY ACCOUNTING

The operating budgets of proposed expenditures and the means of financing them were adopted and approved, along with subsequent amendments, by the Board of Directors for the General and Special Revenue Funds. All annual appropriations lapse at fiscal year end. Budgets are adopted on a basis

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

consistent with GAAP. Expenditures cannot legally exceed appropriations on an individual fund level.

COMPENSATED ABSENCES

The Agency's employees earn from 0.923 to 1.846 hours of vacation pay for every twenty hours worked depending upon the number of years worked. Unused vacation time that an employee may carry forward to the next year is limited to the amount that the employee is eligible to earn in a single year.

ENCUMBRANCE ACCOUNTING

Purchase orders, contracts, and other commitments to engage in future expenditures are referred to as encumbrances. Since encumbrances do not represent liabilities or current expenditures, encumbrances are not reported in the accompanying financial statements.

MANAGEMENT'S USE OF ESTIMATES:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

INTERFUND TRANSACTIONS

Amounts of cash held by the General Fund on behalf of other funds and advances to other funds by the general fund are recorded as Interfund Payables and Receivables. These Interfund Payables and Receivables are not eliminated when combined financial statements are prepared. All other interfund transactions are reported as operating transfers.

MEMORANDUM ONLY - TOTAL COLUMNS

Total columns on the general purpose financial statements are captioned "memorandum only" to indicate that they are presented only to help facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

NOTE 2 - CASH

Amounts reported as cash at June 30, 2002 are summarized as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Petty Cash	\$ 300	\$ ----
Interest bearing demand deposits	436,170	455,240
<u>Total Cash</u>	<u>\$ 436,470</u>	<u>\$ 455,240</u>

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

A summary of collateralization under GASB 3 is presented below:

	<u>Bank Balance</u>
Federally insured through FDIC	\$ 100,000
Uncollateralized – GASB Category 3	355,240
<u>Total</u>	<u>\$ 455,240</u>

The uncollateralized amount shown above is secured by pledged securities with a market value of \$590,875 at June 30, 2002. Even though the pledged securities are considered uncollateralized under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Agency that the fiscal agent has failed to pay deposited funds upon demand.

NOTE 3 - ACCOUNTS RECEIVABLE

Accounts receivable at June 30, 2002 are summarized as follows:

	<u>General Fund</u>	<u>Special Revenue Funds</u>
Due from other governmental units:		
Governor's Office of Elderly Affairs	\$ ----	\$ 25,375
Sub-Recipients	525	12,106
<u>Other Receivables</u>	<u>213</u>	<u>----</u>
<u>Total Receivables</u>	<u>\$ 738</u>	<u>\$ 37,481</u>

NOTE 4 - FIXED ASSETS

The following is a summary of changes in fixed assets during the fiscal year:

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

	<u>Previous Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Current Balance</u>
Office furniture and equipment	\$ 24,432	\$ ----	\$ 7,664	\$ 16,768
Office building	169,985	----	----	169,985
				<hr/>
Total General Fixed Assets	\$ 194,417	\$ ----	\$ 7,664	\$ 186,753
				<hr/>

NOTE 5 - COMPENSATION OF BOARD MEMBERS

There was no compensation paid to any member of the Board of Directors during the current year.

NOTE 6 - INTERFUND RECEIVABLES AND PAYABLES

Interfund receivables and payables at June 30, 2002 are summarized as follows:

	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$ ----	\$ 358,884
Special Revenue Funds:		
Title IIIB Ombudsman	1,226	----
Title IIIC Area Agency Administration	5,938	----
Title IIIB Services	61,722	----
Title IIIC-1	52,266	----
Title IIIC-2	34,640	----
Senior Center	18,424	----
USDA	108,466	----
Title IIID	2,405	----
Title IIIE	26,697	----
Audits	9,564	----
Supplemental Senior Center	3,549	----
N4A Medicare Choice	33,987	----
	<hr/>	
Totals	\$ 358,884	\$ 358,884
	<hr/>	

NOTE 7 - RISK MANAGEMENT

The Agency is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. Protection from these risk

CENLA AREA AGENCY ON AGING

Notes to Financial Statements

June 30, 2002

of loss is provided by carrying commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 8 - GENERAL LONG-TERM DEBT

General long-term debt consist entirely of the Agency's obligation to provide compensated absences for its employees. A summary of changes in general long-term debt is presented as follows:

	<u>Previous Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Current Balance</u>
Compensated Absences	\$ 12,800	\$ 1,219	\$ ----	\$ 14,019
Notes Payable	122,636	----	4,979	117,657
Total Long-term Debt	<u>\$ 135,436</u>	<u>\$ 1,219</u>	<u>\$ 4,979</u>	<u>\$ 131,676</u>

Notes payable consist of a bank loan dated October 5, 1999 in the original amount of \$130,000. The balance of the note and accrued interest are payable on demand; however, in the absence of a demand, principal and interest are payable in 180 monthly installments with the final installment due October 5, 2014. Interest accrues at an annual rate of 8.9%. The loan is secured by a continuing security interest in the Agency's bank deposits. Scheduled maturities are summarized as follows:

<u>Fiscal Year Ending June 30th:</u>	
2003	\$ 5,447
2004	5,960
2005	6,521
2006	7,135
2007	7,807
Thereafter	84,787
Total	<u>\$ 117,657</u>

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September 6, 2002

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

We have audited the financial statements of the Cenla Area Agency on Aging, as of and for the year ended June 30, 2002, and have issued our report thereon dated September 6, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Cenla Area Agency on Aging's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

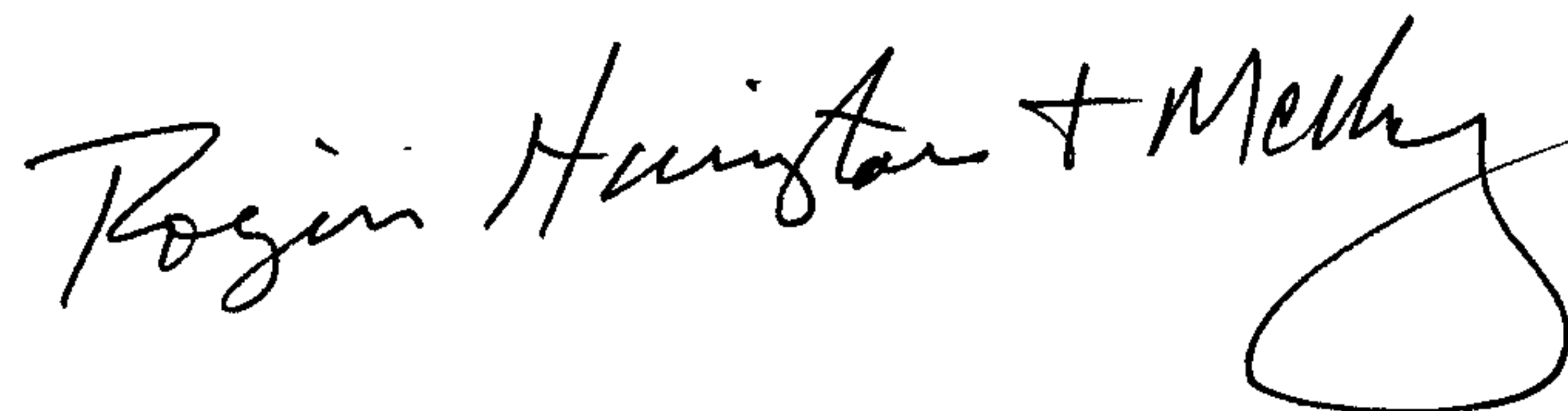
In planning and performing our audit, we considered the Cenla Area Agency on Aging's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of

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performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in cursive script, reading "Rozier Harrington & McKay". The signature is written in dark ink and is positioned above the printed name of the firm.

ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

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TELECOPIER (318) 487-2027

September 6, 2002

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133

To the Board of Directors
Cenla Area Agency on Aging
Alexandria, Louisiana

Compliance

We have audited the compliance of the Cenla Area Agency on Aging with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2002. Cenla Area Agency on Aging's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Cenla Area Agency on Aging's management. Our responsibility is to express an opinion on Cenla Area Agency on Aging's compliance based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Cenla Area Agency on Aging's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Cenla Area Agency on Aging's compliance with those requirements.

In our opinion Cenla Area Agency on Aging complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2002.

-Members-

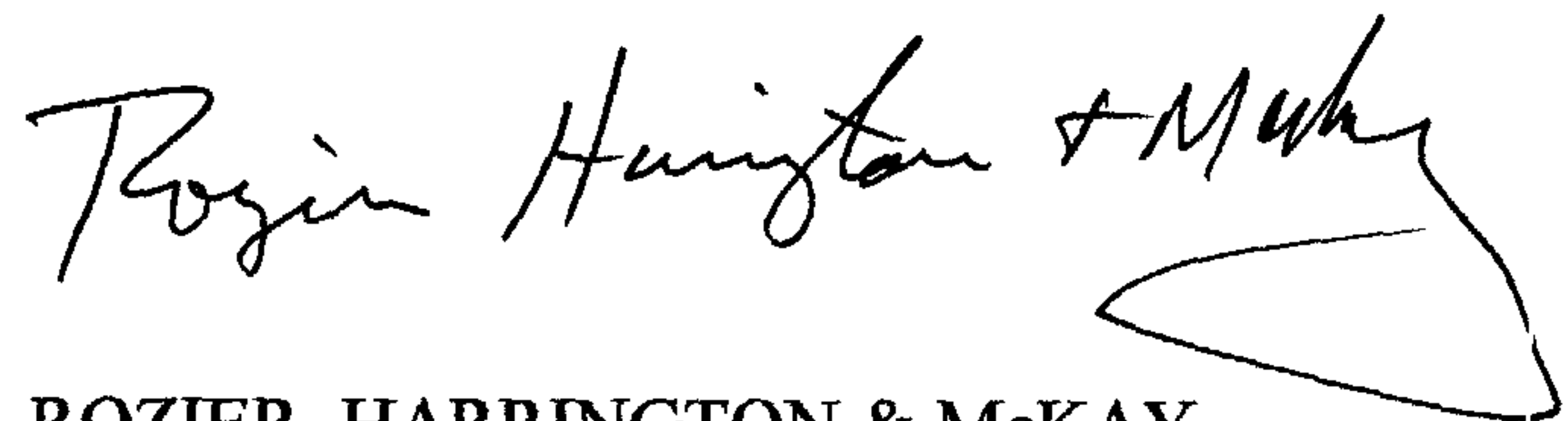
American Institute of Certified Public Accountants • Society of Louisiana, CPAs

Internal Control Over Compliance

The management of Cenla Area Agency on Aging is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Cenla Area Agency on Aging's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operating of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirement of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of Cenla Area Agency on Aging's management. However, this report is a matter of public record and its distribution is not limited.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

CENLA AREA AGENCY ON AGING

Schedule of Findings and Questioned Cost

For the year ended June 30, 2002

Part I - Summary of Auditor's Results:

- The Independent Auditor's Report on the general purpose financial statements for the Cenla Area Agency on Aging as of June 30, 2002 and for the year then ended expressed an unqualified opinion.
- The results of the audit disclosed no instances of noncompliance that are considered to be material to the general purpose financial statements of the Cenla Area Agency on Aging.
- The Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133, expressed an unqualified opinion on compliance for major programs.
- The audit did not disclose any audit findings which are required to be reported as findings and questioned cost.
- Major programs for the year ended June 30, 2002 are presented as follows:

DEPARTMENT OF HEALTH AND HUMAN SERVICES (Special Programs for the Aging):

CFDA No. 10.550, USDA Cash in Lieu of Commodities

CFDA No. 93.044, Title III, Part B - Grants for Supportive Services and Senior Centers

CFDA No. 93.045, Title III, Part C - Nutrition Services

- A threshold of \$300,000 was used for distinguishing between Type A and Type B programs for purposes of identifying major programs.
- The Cenla Area Agency on Aging was considered to be a low risk auditee as defined by the OMB Circular A-133

Part II - Findings Relating to the Financial Statements Which are Required to be Reported in Accordance with Generally Accepted Governmental Auditing Standards:

- None

Part III - Findings and Questioned Costs for Federal Awards Which Shall Include Audit Findings as Defined by OMB Circular A-133:

- None

CENLA AREA AGENCY ON AGING

Management's Corrective Action Plan

For the year ended June 30, 2002

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings were reported in the schedule of findings and questions cost.	Response - N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings were reported in the schedule of findings and questions cost.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings were reported in the schedule of findings and questions cost.	Response – N/A

CENLA AREA AGENCY ON AGING
Schedule of Prior Year Findings and Questioned Cost
For the year ended June 30, 2002

SECTION I INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS.	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION II INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS	
No findings of this nature were reported as a result of the previous audit.	Response – N/A
SECTION III MANAGEMENT LETTER	
No findings of this nature were reported as a result of the previous audit.	Response – N/A

CENLA AREA AGENCY ON AGING
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance
Special Revenue Funds
June 30, 2002

	Title III C			Title III B		Title III C		Senior Center	USDA	Title III D	Title III E	Audits	Supplemental		N4A				
	Title III B Ombudsman	Agency Admin	Services	C-1	C-2	Center	Senior Center						Title III D	Title III E	Audits	Senior Center	Senior Wellness	Medicare Choice	Total
Revenues:																			
Intergovernmental - Governor's Office of Elderly Affairs	\$ 76,239	\$ 172,155	\$ 475,006	\$ 368,111	\$ 837,467	\$ 221,022	\$ 310,186	\$ 28,717	\$ 167,067	\$ 12,562	\$ 42,500	\$ -	\$ -	\$ -	\$ 2,711,032				
Miscellaneous	-	-	-	-	-	-	-	-	-	12,106	-	-	-	18,750	30,856				
Total revenues	76,239	172,155	475,006	368,111	837,467	221,022	310,186	28,717	167,067	24,668	42,500	-	-	18,750	2,741,888				
Expenditures:																			
Current:																			
Salaries	49,383	93,498	12,003	-	-	-	-	-	5,979	-	-	-	-	676	161,539				
Fringe benefits	9,559	17,354	2,415	-	-	-	-	-	1,203	-	-	-	-	81	30,612				
Travel	8,387	15,403	-	-	-	-	-	-	20	-	-	-	-	-	23,810				
Operating services	10,195	43,975	2,094	-	-	-	-	-	497	24,442	-	-	1,702	36,004	118,909				
Operating supplies	783	1,973	151	-	-	-	-	-	525	226	-	-	217	10	3,885				
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Grants to sub-recipients:																			
Avoyelles Council on Aging	-	-	81,181	10,130	113,856	36,348	-	5,123	22,950	-	4,500	-	-	-	274,088				
Catahoula Council on Aging	-	-	35,731	19,141	38,558	18,530	-	2,435	8,994	-	4,500	-	-	-	127,889				
Concordia Council on Aging	-	-	43,526	11,472	26,610	21,071	-	2,967	13,698	-	4,500	-	-	-	123,844				
Family Counseling Agency	-	-	-	-	-	-	-	-	12,029	-	-	-	-	-	12,029				
Grant Council on Aging	-	-	38,639	22,180	48,370	18,982	-	2,633	12,758	-	10,000	-	-	-	153,562				
Legal Services on Central Louisiana	-	-	23,025	-	-	-	-	-	34,750	-	-	-	-	-	57,775				
Lasalle Council on Aging	-	-	38,953	12,467	16,093	18,530	-	2,415	11,479	-	4,500	-	-	-	104,437				
Rapides Council on Aging	-	-	143,177	-	82,661	-	-	9,758	28,848	-	-	-	-	-	264,444				
Rapides Senior Center	-	-	-	3,709	-	88,152	-	-	-	-	4,500	-	-	-	96,361				
Winn Council on Aging	-	-	54,656	26,901	44,540	19,409	-	3,386	14,043	-	10,000	-	-	-	172,935				
Bateman - Caterer	-	-	-	376,539	652,900	-	-	-	-	-	-	-	-	-	1,029,439				
Total expenditures	78,307	172,203	475,551	482,539	1,023,588	221,022	-	28,717	167,773	24,668	42,500	1,919	-	36,771	2,755,558				
Excess (deficiency) of revenues over expenditures	(2,068)	(48)	(545)	(114,428)	(186,121)	-	310,186	-	(706)	-	-	(1,919)	-	(18,021)	(13,670)				
Other financing sources (uses):																			
Operating transfers in	2,068	48	545	114,428	186,121	-	-	-	706	-	-	-	-	-	303,916				
Operating transfers out	-	-	-	-	-	-	-	-	-	-	-	-	(5,502)	-	(306,051)				
Total other financing sources (uses)	2,068	48	545	114,428	186,121	-	(300,549)	-	706	-	-	-	(5,502)	-	(2,135)				
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	-	-	-	-	-	-	9,637	-	-	-	-	-	(7,421)	(18,021)	(15,805)				
Beginning fund balance (deficit)	-	-	-	-	-	-	100,633	-	-	-	-	-	7,421	51,629	159,683				
Ending fund balance (deficit)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 110,270	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 33,608	\$ 143,878				

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title IIIB Ombudsman Fund

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	\$ 76,239	\$ 76,239	\$ -
<u>Expenditures:</u>			
Current:			
Salaries	48,905	49,383	(478)
Fringe benefits	9,573	9,559	14
Travel	7,000	8,387	(1,387)
Operating services	10,154	10,195	(41)
Operating supplies	1,239	783	456
Total expenditures	<u>76,871</u>	<u>78,307</u>	<u>(1,436)</u>
Excess (deficiency) of revenues over expenditures	<u>(632)</u>	<u>(2,068)</u>	<u>(1,436)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in (out)	<u>632</u>	<u>2,068</u>	<u>1,436</u>
Total other financing sources (uses)	<u>632</u>	<u>2,068</u>	<u>1,436</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title IIIC - Area Agency Administration

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 172,155</u>	<u>\$ 172,155</u>	<u>\$ -</u>
<u>Expenditures:</u>			
Current:			
Salaries	92,247	93,498	(1,251)
Fringe benefits	18,059	17,354	705
Travel	16,259	15,403	856
Operating services	39,030	43,975	(4,945)
Operating supplies	2,712	1,973	739
Other	<u>3,848</u>	<u>-</u>	<u>3,848</u>
Total expenditures	<u>172,155</u>	<u>172,203</u>	<u>(48)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(48)</u>	<u>(48)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in (out)	<u>-</u>	<u>48</u>	<u>48</u>
Total other financing sources (uses)	<u>-</u>	<u>48</u>	<u>48</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III B - Support Services

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	\$ 475,006	\$ 475,006	\$ -
<u>Expenditures:</u>			
Current:			
Salaries	11,684	12,003	(319)
Fringe benefits	2,288	2,415	(127)
Operating services	2,000	2,094	(94)
Operating supplies	262	151	111
Grants to sub-recipients:			
Avoyelles Council on Aging	81,181	81,181	-
Catahoula Council on Aging	35,731	35,731	-
Concordia Council on Aging	43,526	43,526	-
Grant Council on Aging	38,639	38,639	-
Legal Service of Cenla	23,025	23,025	-
Lasalle Council on Aging	38,953	38,953	-
Rapides Council on Aging	143,177	143,177	-
Winn Council on Aging	54,656	54,656	-
Total expenditures	<u>475,122</u>	<u>475,551</u>	<u>(429)</u>
Excess (deficiency) of revenues over expenditures	<u>(116)</u>	<u>(545)</u>	<u>(429)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	<u>116</u>	<u>545</u>	<u>429</u>
Total other financing sources (uses)	<u>116</u>	<u>545</u>	<u>429</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III C-1

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 368,111</u>	<u>\$ 368,111</u>	<u>\$ -</u>
<u>Expenditures:</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	10,130	10,130	-
Catahoula Council on Aging	19,141	19,141	-
Concordia Council on Aging	11,472	11,472	-
Grant Council on Aging	22,180	22,180	-
Lasalle Council on Aging	12,467	12,467	-
Rapides Senior Center	3,709	3,709	-
Winn Council on Aging	26,901	26,901	-
Bateman:			
Raw Food	178,485	181,623	(3,138)
Non Edibles	<u>191,548</u>	<u>194,916</u>	<u>(3,368)</u>
Total expenditures	<u>476,033</u>	<u>482,539</u>	<u>(6,506)</u>
Excess (deficiency) of revenues over expenditures	<u>(107,922)</u>	<u>(114,428)</u>	<u>(6,506)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	<u>107,922</u>	<u>114,428</u>	<u>6,506</u>
Total other financing sources (uses)	<u>107,922</u>	<u>114,428</u>	<u>6,506</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III C-2

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 837,467</u>	<u>\$ 837,467</u>	<u>\$ -</u>
<u>Expenditures:</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	113,856	113,856	-
Catahoula Council on Aging	38,558	38,558	-
Concordia Council on Aging	26,610	26,610	-
Grant Council on Aging	48,370	48,370	-
Lasalle Council on Aging	16,093	16,093	-
Rapides Council on Aging	82,661	82,661	-
Winn Council on Aging	44,540	44,540	-
Bateman:			
Raw Food	341,874	347,506	(5,632)
Non Edibles	<u>300,445</u>	<u>305,394</u>	<u>(4,949)</u>
Total expenditures	<u>1,013,007</u>	<u>1,023,588</u>	<u>(10,581)</u>
Excess (deficiency) of revenues over expenditures	<u>(175,540)</u>	<u>(186,121)</u>	<u>(10,581)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	<u>175,540</u>	<u>186,121</u>	<u>10,581</u>
Total other financing sources (uses)	<u>175,540</u>	<u>186,121</u>	<u>10,581</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Senior Center

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 221,022</u>	<u>\$ 221,022</u>	<u>\$ -</u>
<u>Expenditures:</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	36,348	36,348	-
Catahoula Council on Aging	18,530	18,530	-
Concordia Council on Aging	21,071	21,071	-
Grant Council on Aging	18,982	18,982	-
Lasalle Council on Aging	18,530	18,530	-
Rapides Senior Center	88,152	88,152	-
Winn Council on Aging	<u>19,409</u>	<u>19,409</u>	<u>-</u>
Total expenditures	<u>221,022</u>	<u>221,022</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

USDA - Cash in Lieu of Commodities

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 283,462</u>	<u>\$ 310,186</u>	<u>\$ 26,724</u>
<u>Expenditures:</u>			
Grants to sub-recipients:	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>283,462</u>	<u>310,186</u>	<u>26,724</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	<u>(283,462)</u>	<u>(300,549)</u>	<u>(17,087)</u>
Total other financing sources (uses)	<u>(283,462)</u>	<u>(300,549)</u>	<u>(17,087)</u>
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ 9,637</u>	<u>\$ 9,637</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title IIID

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	\$ 28,717	\$ 28,717	\$ -
<u>Expenditures:</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	5,123	5,123	-
Catahoula Council on Aging	2,435	2,435	-
Concordia Council on Aging	2,967	2,967	-
Grant Council on Aging	2,633	2,633	-
Lasalle Council on Aging	2,415	2,415	-
Rapides Council on Aging	9,758	9,758	-
Winn Council on Aging	3,386	3,386	-
Total expenditures	<u>28,717</u>	<u>28,717</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<u>Other financing sources (uses):</u>			
Operating transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Title III E

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	\$ 167,067	\$ 167,067	\$ -
<u>Expenditures:</u>			
Current:			
Salaries	3,155	5,979	(2,824)
Fringe benefits	618	1,203	(585)
Travel	992	20	972
Operating services	907	497	410
Operating supplies	1,865	525	1,340
Grants to sub-recipients:			
Avoyelles Council on Aging	22,950	22,950	-
Catahoula Council on Aging	8,994	8,994	-
Concordia Council on Aging	13,698	13,698	-
Family Counseling Agency	12,029	12,029	-
Grant Council on Aging	12,758	12,758	-
Legal Service of Cenla	34,750	34,750	-
Lasalle Council on Aging	11,479	11,479	-
Rapides Council on Aging	28,848	28,848	-
Winn Council on Aging	14,043	14,043	-
Total expenditures	<u>167,086</u>	<u>167,773</u>	<u>(687)</u>
Excess (deficiency) of revenues over expenditures	<u>(19)</u>	<u>(706)</u>	<u>(687)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in	<u>19</u>	<u>706</u>	<u>687</u>
Total other financing sources (uses)	<u>19</u>	<u>706</u>	<u>687</u>
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

Sub-Recipient Audit Fund

For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Revenues:</u>			
Intergovernmental - Governor's Office of			
Elderly Affairs	12,562	12,562	-
Sub-Recipient Audit Assessments	<u>12,650</u>	<u>12,106</u>	<u>(544)</u>
Total Revenues	<u>25,212</u>	<u>24,668</u>	<u>(544)</u>
<u>Expenditures:</u>			
Current:			
Operating services	24,267	24,442	(175)
Operating supplies	<u>397</u>	<u>226</u>	<u>171</u>
Total expenditures	<u>24,664</u>	<u>24,668</u>	<u>(4)</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 548</u>	<u>\$ -</u>	<u>\$ (548)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures Budget (GAAP Basis) and Actual Supplemental Senior Center For the year ended June 30, 2002

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<u>Intergovernmental Revenues:</u>			
Governor's Office of Elderly Affairs	<u>\$ 42,500</u>	<u>\$ 42,500</u>	<u>\$ -</u>
<u>Expenditures:</u>			
Grants to sub-recipients:			
Avoyelles Council on Aging	4,500	4,500	-
Catahoula Council on Aging	4,500	4,500	-
Concordia Council on Aging	4,500	4,500	-
Grant Council on Aging	10,000	10,000	-
Lasalle Council on Aging	4,500	4,500	-
Rapides Senior Center	4,500	4,500	-
Winn Council on Aging	<u>10,000</u>	<u>10,000</u>	<u>-</u>
Total expenditures	<u>42,500</u>	<u>42,500</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures Budget (GAAP Basis) and Actual Senior Wellness For the year ended June 30, 3002

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Miscellaneous:</u>			
The Rapides Foundation	\$ -	\$ -	\$ -
<u>Expenditures:</u>			
Current:			
Salaries	-	-	-
Fringe benefits	-	-	-
Operating services	-	1,702	(1,702)
Operating supplies	-	217	(217)
Total expenditures	<u>-</u>	<u>1,919</u>	<u>(1,919)</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(1,919)</u>	<u>(1,919)</u>
<u>Other financing sources (uses):</u>			
Operating transfers in (out)	<u>-</u>	<u>(5,502)</u>	<u>(5,502)</u>
Total other financing sources (uses)	<u>-</u>	<u>(5,502)</u>	<u>(5,502)</u>
Excess (deficiency) of revenues and and other financing sources over expenditures and other uses	<u>\$ -</u>	<u>\$ (7,421)</u>	<u>\$ (7,421)</u>

CENLA AREA AGENCY ON AGING

Statement of Revenues and Expenditures

Budget (GAAP Basis) and Actual

N4A Medicare Choice Initiative

For the year ended June 30, 2003

	<u>Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<u>Intergovernmental Revenues:</u>			
Miscellaneous	\$ 15,027	\$ 56,250	\$ 41,223
<u>Expenditures:</u>			
Grants to sub-recipients:			
Salaries	5,747	-	5,747
Payroll taxes	1,190	-	1,190
Travel	2,034	-	2,034
Operating services	1,823	250	1,573
Operating supplies	233	4,296	(4,063)
Other	4,000	75	3,925
Total expenditures	<u>15,027</u>	<u>4,621</u>	<u>10,406</u>
Excess (deficiency) of revenues over expenditures	<u>\$ -</u>	<u>\$ 51,629</u>	<u>\$ 51,629</u>

CENLA AREA AGENCY ON AGING

Comparative Statement of General Fixed Assets and

Changes in General Fixed Assets

For the year ended June 30, 2002

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
<u>General Fixed Assets:</u>				
Office Furniture and Equipment	\$ 24,432	\$ -	\$ 7,664	\$ 16,768
Office Building	<u>169,985</u>	<u>-</u>	<u>-</u>	<u>169,985</u>
 Total General Fixed Assets	 <u>\$ 194,417</u>	 <u>\$ -</u>	 <u>\$ 7,664</u>	 <u>\$ 186,753</u>
 <u>Investment in General Fixed Assets:</u>				
Title III C - Area Agency Administration	\$ 6,484	\$ -	\$ 1,180	\$ 5,304
General Fund (Local)	<u>187,933</u>	<u>-</u>	<u>6,484</u>	<u>181,449</u>
 Total Investment in General Fixed Assets	 <u>\$ 194,417</u>	 <u>\$ -</u>	 <u>\$ 7,664</u>	 <u>\$ 186,753</u>

CENLA AREA AGENCY ON AGING

Schedule of Priority Services

Title III, Part B - Grant for Supportive Services

For the year ended June 30, 2002

		Percent of GOEA Grant
ACCESS (30%):		
Assisted transportation	\$ -	
Case management	-	
Transportation	466,820	
Information & assistance	117,421	
Outreach	<u>64,012</u>	
Total access expenses	\$ 648,253	<u>138%</u>
IN HOME (15%):		
Homemaker	39,946	
Chore	82,527	
Telephoning	27,257	
Visiting	-	
Audit/daycare/health	-	
Personal care	<u>34,973</u>	
Total in home expenses	184,703	<u>39%</u>
LEGAL (5%):		
Legal assistance	21,106	<u>5%</u>
NONPRIORITY SERVICES	<u>84,832</u>	
TOTAL IIIB - SUPPORTIVE SERVICES EXPENDITURES	938,894	
LESS:		
Participant contributions	(19,442)	
Other public support	(197,574)	
Transfers in	<u>(246,872)</u>	
TITLE IIIB - SUPPORTIVE SERVICES GRANT	475,006	
LESS:		
Transfers of contract allotments	-	
State homemaker	(6,011)	
State transportation	-	
ADD - Funds returned to GOEA (Catahoula Non Performance)	<u>-</u>	
Original grant award net of additional state homemaker and transportation funds and transfers of contract allotments	<u>468,995</u>	

CENLA AREA AGENCY ON AGING

Schedule of Expenditures of Federal Awards

For the year ended June 30, 2002

FEDERAL GRANTOR / Pass-through Grantor / Program Title	Federal CFDA Number	Grant Year Ended	Program or Award Amount	Revenue Recognized	Federal Expenditures
U.S. DEPARTMENT OF AGRICULTURE					
Pass-through Governor's Office of Elderly Affairs					
* USDA Cash in Lieu of Commodities	10.570	6/30/02	\$ 306,009	\$ 310,186	\$ 300,549
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					
Pass-through the Governor's Office of Elderly Affairs					
Title IIIB - Ombudsman	93.044	6/30/02	50,774	50,774	50,774
Title IIIB - Support Services	93.044	6/30/02	399,851	399,851	399,851
* Subtotal - CFDA 93.044			<u>450,625</u>	<u>450,625</u>	<u>450,625</u>
Title IIIC - Nutrition Services:					
Area Agency Administration	93.045	6/30/02	129,116	129,116	129,116
C-1 Congregate Meals	93.045	6/30/02	352,136	352,136	352,136
C-2 In-Home Delivered Meals	93.045	6/30/02	256,044	256,044	256,044
* Subtotal - CFDA 93.045			<u>737,296</u>	<u>737,296</u>	<u>737,296</u>
Title IIID - In-Home Services	93.046	6/30/02	28,717	22,090	22,090
Title IIIE - Caregiver	93.052	6/30/02	125,300	125,300	125,300
Pass-through National Association of Area Agencies on Aging					
Elder Care Locator	93.048	6/30/02	75,000	18,750	36,771
Total U.S. Dept. of Health and Human Services			<u>1,416,938</u>	<u>1,354,061</u>	<u>1,372,082</u>
Total			<u>\$ 1,722,947</u>	<u>\$ 1,664,247</u>	<u>\$ 1,672,631</u>

Note

The schedule of expenditures of federal awards was prepared in conformity with generally accepted accounting principles for Governmental Units. See Note 1 of the accompanying financial statements for further details.

* Denotes Major Programs